

Account #

CITY OF LYNCHBURG
COMMISSIONER OF THE REVENUE
P O BOX 858
LYNCHBURG VA 24505
(804) 847-1775



This return is due and payable
on or before the 20th day of
the month following the
month taxes are collected.

AMUSEMENT TAX

MONTH:

YEAR:

1. Amusements Subject to Tax	
2. Amount Due (Line 1 x 5%)	

SIGNATURE _____

Please make check payable to City of Lynchburg.

DATE _____

Please see reverse side for Important Information & Instructions.

INFORMATION AND INSTRUCTIONS

- 1. WHO MUST PAY TAX** – Every place of amusement or entertainment shall collect the tax from the person paying admission into any such place of amusement or entertainment.
- 2. RATE OF TAXATION** – A person defined in this ordinance shall collect a tax of 5% of the charge made for any admission into any place of amusement or entertainment.
- 3. TIME AND MANNER OF PAYMENT** – Remittance of taxes collected for any calendar month shall be made to, **COMMISSIONER OF THE REVENUE, P.O. BOX 858, LYNCHBURG, VA 24505**, on or before the 20th of the month following the month taxes are collected.
- 4. PENALTIES** – The collector shall add to the tax a penalty of 10% of tax plus interest on tax and penalty at the rate of 10% per annum if not paid on or before the 20th of the following month. Penalty and interest shall commence from the date such taxes are due and payable.
- 5. RECORDS** – Every person liable for the collection and payment of taxes shall keep and preserve for a period of three years suitable records as may be necessary to determine such tax.